K 1950

File No. Finance II/50
Legal Deptt. (N)

B BRANCH

Subject:— Notifications under the Bombay Finance Act 1932

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File No. Finances II/50
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Gen. 124

119-B

1.

Legal Department.

A revised draft notification is sent herewith.

2. Para 4 of F.D. note on p. 53.- The Finance Department notification on p. 61 ante already specifies the advertisements which should be exempted from the tax. Under clause 1(2) of the Schedule, all that is necessary is to authorise some officer to decide whether an institution or association is formed or conducted for any religious, charitable or educational purpose other than for the purpose of a school, college or University. No fresh exemption under section 36 is necessary in respect of advertisements falling under clause 1(2) of the Schedule to the notification.

Sd: J.R. Dhurandhar.

18/1.

Additional Secretary to Government.

U.R. to F.D. No. 821

Dated the 18th January 1950.

GJT. 22.6. 4 c.

NOTIFICATION.

Finance Department,

Bombay Castle, January 1950.

No. :- In exercise of the powers conferred by sub-clause (2) of clause 1 of the Schedule appended to the Government Notification in the Finance Department No. 7493/33-S.T., dated the 23rd December 1949, the Government of Bombay is pleased to authorise the Chief Newspaper Advertisements Tax Officer for the purposes of the said sub-clause (2).

By order of the Governor of Bombay,

Secretary to Government.

GJT. 22.6. 4 c.

FINANCE DEPARTMENT.

Bombay Castle, 25th January 1950.

No. 7493/33.- In exercise of the powers conferred by sub-clause (2) of clause 1 of the Schedule appended to the Government Notification in the Finance Department No. 7493/33-ST, dated the 23rd December 1949, the Government of Bombay is pleased to authorise the Chief Newspaper Advertisements Tax Officer for the purposes of the said sub-clause (2).

By order of the Governor of Bombay,

B. VENKATAPPIAH,
Secretary to Government.

GJT. 22.6. 4 c.

FINANCE DEPARTMENT.

Bombay Castle, 29th December 1949.

No. 7404/33-ST.- (1) - In exercise of the powers conferred by rule 3 of the Bombay Newspaper Advertisements Tax Rules, 1949, the Government of Bombay is pleased to amend Government Notification, Finance Department, No. 7484/33-ST, dated 3rd June 1949, as follows, namely:-

In clause (2) of the said notification, after the word "Ahmedabad" the word "Baroda" shall be inserted.

By order of the Governor of Bombay,

D. Venkatappiah,
Secretary to Government.

FINANCE DEPARTMENT.

Bombay Castle, 29th December 1949.

No. 7494/33-ST.- (ii) In exercise of the powers conferred by rule 3 of the Bombay Newspaper Advertisements Tax Rules, 1949, the Government of Bombay is pleased to amend Government Notification, Finance Department, No. 7494/33-ST, dated 30th July 1949, as follows, namely:-

Clause (2) of the said notification shall

be deleted.]

By order of the Governor of

Bombay,

R. VENKATAPPIAH,

Secretary to Government.]

GJT. 22.6.4 cd.]

(Part IV - B

FINANCE DEPARTMENT.

Bombay Castle, 15th April 1950.

No. 9326/22980-S.T. - In exercise of the powers conferred by sub-section (2) of section 1 of the Bombay Finance (Amendment) Act, 1950 (Bom. IX of 1950), the Government of Bombay is pleased to appoint the 15th day of April 1950 as the date on which the said Act shall come into force.

By order of the Governor of Bombay,

B. VENKATAPIAH,
Secretary to Government.

GJT. 22.6. 4 c.

Legal Department.

Three revised draft notifications in place of Finance Department drafts have been appended herewith.

There is a provision for specifying rates of stamp duties by the Provincial Government in respect of Note or Memorandum sent by a Broker or Agent to his principal intimating the purchase or sale on account of such principal, of oil seeds and artificial silk yarn, edible oils and spices of any kind (vide entries (ac) and (ad) inserted respectively by clause (A)' (2) (a) of section 2 of the Bombay Finance (Second Amendment) Act, ~~1949~~ 1949 and clause (2) (A) (ii) (a) of section 4 of the Bombay Finance (Amendment) Act, 1950 in article 43 in Schedule 1 ~~of~~ to the Indian Stamp Act, 1899. It is presumed that no rates of a stamp duties in respect of such instruments are proposed to be specified at this stage.

Sd/ J.R. Dhurandhar.

20.5.

Additional Secretary to Government.

U.R. to F.D. No. 369-Genl., dated 30th May 1950.

NOTIFICATION.

Finance Department.

Bombay Castle, 1950.

Bombay Finance (Second Amendment) Act, 1949.

No. 9326 - S.T. (1).- In exercise of the powers conferred by sub-section (2) of section 1 of the Bombay Finance (Second Amendment) Act, 1949 (Bom. LX of 1949), the Government of Bombay is pleased to appoint the 1st day of June 1950 as the date on which the said Act shall come into force.

By order of the Governor of Bombay,

Secretary to Government.

GJT. 22.6. 4 c.

NOTIFICATION.

Finance Department,

Bombay Castle, 1950.

Indian Stamp Act, 1899.

No. S 9326 - S.T. - In exercise of the powers conferred by entry (Bd) in Article 5 in Schedule I to the Indian Stamp Act, 1899 (II of 1899), in its application to the State of Bombay read with clause (c) of sub-section (5) of section 15 of the Bombay Finance Act, 1932 (Bombay II of 1932), the Government of Bombay is pleased to specify the rates mentioned in column 2 of the Schedule appended hereto as the rates of stamp-duties in respect of Agreement or Memorandum of an Agreement relating to the purchase or sale of oilseeds specified against it in column 1 thereof.

SCHEDULE.

Oil-seeds.	Rates.
1	2.
Groundnuts	Six annas for every unit of 100 Khandis or 25 tons or part thereof.
Linseed	Five annas for every unit of 100 Khandis or 25 tons or part thereof.
Castor-seed) Cotton-seed)	Four annas for every unit of 100 Khandis or 25 tons or part thereof.

By order of the Governor of Bombay,

NOTIFICATION.

Finance Department,

Bombay Castle, 1950.

Indian Stamp Act, 1899.

No.9326-S.T. - In exercise of the powers conferred by entry (be) in Article 5 in Schedule I to the Indian Stamp Act, 1899 (II of 1899), in its application to the State of Bombay read with clause (c) of sub-section (5) of section 15 of the Bombay Finance Act, 1932 (Bom. II of 1932), the Government of Bombay is pleased to specify in respect of Agreement or Memorandum of an Agreement relating to the purchase or sale of artificial silk yarn, edible oils or spices of any kind one anna as the rate of stamp duty for every Rs.2500/- or part thereof of the value of artificial silk yarn, edible oils or spices of any kind.

By order of the Governor of Bombay,

Secretary to Government.

GJT. 22.6. 4 c.

Legal Department.

The Finance Department Notification No. 9326-S.T., dated the 16th December 1949, is an amending notification and forms part of the principal notification No. 4326-S.T.(1), dated the 1st April 1949 and it will be sufficient if this latter notification is amended.

A revised draft notification is appended.

Sd. J.R. Dhurandhar,

16/6.

Additional Secretary to Government.

U.F. to F.D. No. 8288, dated the 17th June 1950.

GJT. 22.6. 4 c.

Legal Department.

Two revised draft notifications are sent herewith.

2. 'A' of F.D. note.- The position is that each entry in the clearance list relating to the transaction for the purchase or sale of oil-seeds or artificial silk yarn or edible oil, or spices of any kind submitted to the clearing house of the association dealing in such article is liable to the same duty as is payable under article 5 or 43 (vide article 20D and 20E). If such duty has been paid the Note or Memorandum sent by a broker or Agent to his principal intimating the purchase or sale of any of the above articles or the Agreement or Memorandum of an agreement relating to the purchase or sale of any of the said articles is exempted from the payment of duty under article 43 or article 5.

Sd: J. N. Dhurandhar.

9/6.

Additional Secretary to Government.

U.R. to F.D. No.411-Confl., dated the 9th June 1950.

GJT. 22.6. 4 d.

NOTIFICATION.

Finance Department,

Bombay Castle, 1950.

Indian Stamp Act, 1899.

No. S 9326. S.T. In exercise of the powers conferred by entry (ac) in Article 43 in Schedule I to the Indian Stamps Act, 1899 (I of 1899), in its application to the State of Bombay read with clause (c) of sub-section (5) of section 15 of the Bombay Finance Act, 1932 (Bom. II of 1932), the Government of Bombay is pleased to specify the rates mentioned in column 2 of the Schedule appended hereto as the rates of stamp-duties in respect of Note or Memorandum sent by a Broker or Agent to his principal intimating the purchase or sale on account of such principal, of oil-seeds specified against it in column 1 thereof.

SCHEDULE.

Oil-seeds. 1.	Rates. 2.
Groundnuts.	Six annas for every unit of 100 Khandis or 25 tons or part thereof.
Linseed.	Five annas for every unit of 100 khandis or 25 tons or part thereof.
Castor-seed.) Cotton-seed.)	Four annas for every unit of 100 khandis or 25 tons or part thereof.

By order of the Governor of Bombay,

Secretary to Government.

GJT. 22.6. 4 d.

NOTIFICATION.

Finance Department.

Bombay Castle, 1950.

Indian Stamp Act, 1899.

No. 9326 ( )S.T.- In exercise of the powers conferred by entry (ad) in Article 43 in Schedule I to the Indian Stamp Act, 1899 (II of 1899), in its application to the State of Bombay read with clause (c) of sub-section (5) of section 15 of the Bombay Finance Act, 1932 (Bom. II of 1932), the Government of Bombay is pleased to specify in respect of Note or Memorandum sent by a Broker or Agent to his principal intimating the purchase or sale on account of such principal, of artificial silk yarn or edible oils or spices of any kind one anna as the rate of stamp duty for every Rs.2500/- or part thereof of the value of artificial silk yarn, edible oils or spices of any kind.

By order of the Governor of Bombay,

Secretary to Government.

GJT.: 22.6.4 c.

Legal Department.

In place of the draft notification at page 11 ante, a revised draft notification is sent herewith.

2. It will be seen from the F.D. notification No. S 9326/A(1), dated the 31st March 1939 that the existing rate of 3/4 th anna per unit is in force in the area of supply in which the holder of the Bombay Suburban Electric License has been authorised to supply energy under the said licence. This area may not necessarily be coterminus with the area which has been added within the jurisdiction of the Bombay Municipality. Perhaps this is intended.

Sd: J.R. Dhurandhar.
6/8.

Additional Secretary to Government

U.R. to F.D. No. 11164, dated 7th August 1950.

GJT. 22.6. 4 d.